Question: Is the child care contribution income tax credit available for tax years beginning on or after January 1, 2011?

Answer: For tax years 2011 and 2012, the availability of the child care contribution credit is contingent upon sufficient revenue growth for the tax year. This is determined by the December legislative council revenue forecast issued prior to the tax year and that the general fund appropriation must grow 6% over the previous year. If a credit cannot be claimed for the tax year in which it accrued because sufficient growth is not expected, it may be claimed for the next tax year for which a sufficient growth is anticipated. For this reason the tax credit is not available for tax years 2011 and 2012.